

EXHIBIT D

In Re: Efrain Rivera & Brenda Nieves, 09-09654 (ESL)

Creditors

	RECONCILED	SCHEDULED	POC FILED	POC #	DESCRIPTION
<u>Secured Classes - 1 and 2</u>					
Mortgage to RG Premier	931,975.09		931,975.09	12	MORTGAGE LOAN
Mortgage to Citimortgage	635,541.74		635,541.74	17	HOME MORTGAGE LOAN
	<u>\$ 1,567,516.83</u>		<u>\$ 1,567,516.83</u>		
<u>Trustee Fees and Administrative Expenses</u>					
Trustee Fees	500.00				
Accountant	5,000.00				
Attorney	20,000.00				
	<u>\$ 25,500.00</u>				
<u>Unsecured Class - 3</u>					
Eurobank	1,482,929.71		1,482,929.71	20	CONSTRUCTION LOAN DESARR.
Eurobank	967,184.79		967,184.79	28	CONSTRUCTION LOAN DESARR.
	<u>\$ 2,450,114.50</u>		<u>\$ 2,450,114.50</u>		
<u>General Unsecured Class - 4</u>					
PR Acquisitions	4,717.40		4,717.40	1	CHRYSLER AUTO DEFICIENCY
BBVA	12,195.74		12,195.74	2	0158 VISA - CREDIT CARD
BBVA	2,341.52		2,341.52	3	4231 VISA - CREDIT CARD
Macy's	441.41		441.41	5	MACYS CREDIT CARD
Gregorio Zayas	450,000.00		450,000.00	6	Judgment KCD 2007-0293
American Express	4,581.94		4,581.94	8	1001 - CREDIT CARD
Pablo Baez	190,000.00		190,000.00	9	MONEY LOANED TO DESARROLLADORA
RG Premier	36,695.69		36,695.69	13	MONEY LOANED ACCT 2133
Citifinancial	5,127.13		5,127.13	14	MONEY LOANED ACCT 1919
BBVA	31,765.77		31,765.77	15	2004 LEXUS GX470 / GEB DEVEL.
Eurobank	105,117.14		105,117.14	18	COMM. LOAN 1440 DESARRO.
Eurobank	450,393.57		450,393.57	19	COMM. LOAN 1459 DESARRO.
Municipio de Carolina	893.87		893.87	21	Judgment XCM2009-0872
Recovery Management for GE Money	426.45		426.45	22	GAP CARD
Recovery Management for GE Money	99.53		99.53	23	JC PENNEY CARD
GE Money	3,667.12		3,667.12	24	SAMS CLUB
Eurobank	9,035.58		9,035.58	25	8963 VISA - CREDIT CARD
Eurobank	19,398.95		19,398.95	27	MONEY LOANED ACCT 8423
First Bank	13,511.25		13,511.25	29	2005 FORD 150 - GW CONSTRUC.
First Bank	40,496.82		40,496.82	30	2007 VOLKSWAGEN BEETLE
First Bank	22,722.27		22,722.27	31	2008 Ford E-250 / GW CONSTRUC.
Newport Bonding	629,703.52		629,703.52	32	Performance Bond GEB Dev.
Departamento del Trabajo	500.00	500.00		n/a	Employee Claim
Banco Popular	42,000.00	42,000.00		n/a	Line of Credit / Desarrolladora
Banco Popular	42,000.00	50,000.00		n/a	Comm. Loan / Desarrolladora
Direct TV	182.26	182.26		n/a	Utilities
Doral Bank	24,241.07	24,241.07		n/a	Overdraft / GEB Develop.
Easy Rental Equipment	58,411.25	58,411.25		n/a	Equipment Rental / GEB Devel.
Ecologica Carmelo	11,977.30	11,977.30		n/a	Supplies / GEB Develop.
Esco Equipment Rental	75,000.00	75,000.00		n/a	Equipment Rental / GEB Devel.
Fast Steel	6,291.93	6,291.93		n/a	Supplies / GEB Develop.
PRTC	403.14	403.14		n/a	Utilities
Sears	1,749.00	1,749.00		n/a	Credit Card
Triple S	1,446.45	1,446.45		n/a	Insurance
Erluca	3,198,351.00	3,198,351.00		n/a	Disputed / Contingent Claim
Carlos Gonzalez/ Enrique Santiago / Nitza Barreto	1,750,000.00	1,750,000.00		n/a	Disputed / Contingent Claim
Malu Muniz, Esq.	7,541.49	7,541.49		n/a	Legal Services
	<u>\$ 7,253,427.56</u>	<u>\$5,228,094.89</u>	<u>\$2,033,332.67</u>		
<u>Unsecured Class - 5</u>					
First Bank Arrears - POC 4	1,465.80		1,465.80	4	LEASING JEEP COMANDER
	<u>\$1,465.80</u>		<u>\$1,465.80</u>		